

May 12, 1997

Mr. Peter Winocur
Graham Field
400 Rabro Drive East
Hauppauge, NY 11788

Dear Mr. Winocur:

Since G F Express opened operations in P.R., we started visiting every dealers in the island to offer them our products and prices that will make them change their business to us. Most of them were under contract agreement with Invacare or Lumex. They let us know that after the contract they were going to give us the opportunity to get their business. We are starting to receive the response of some of them.

For this second quarter I developed the following strategy:

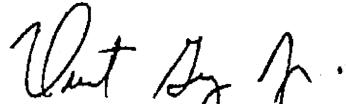
1. We (Sara, two new reps and myself) will be in contact with every dealer every week. A visit per week or a telephone call, if we don't visit a customer one week, we will call him two times in that week.
2. Terms: Our competitors are offering 30 to 60 days, we will be offering 60 to 90 days.
3. Delivery Service: The best service no more than two days after order.
4. Negotiations with Baxter: We are negotiating prices with Baxter of P.R. This will give us a new line of products including the enteral products. Since November 1996 I tried to do it with Abbot Laboratories in P.R. (Ensure) and it has been impossible even that Graham Field has a national contract with them. Many dealers are asking us for the enteral products. We will start moving their products this month.
5. We are promoting the Metro wheelchair. Our customers have shown a lot of interest in this products.
6. Diapers: We will have an increase in diapers' sales.
7. Our goal will be: "Take the business no matter what". For this we will have to math our competitors' prices.

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Page 2
May 12, 1997
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We are starting to feel a response from dealers that didn't do business with us before.

Cordially,



Mr. Vicente Guzman Jr.
President G F Express, P.R.

e1